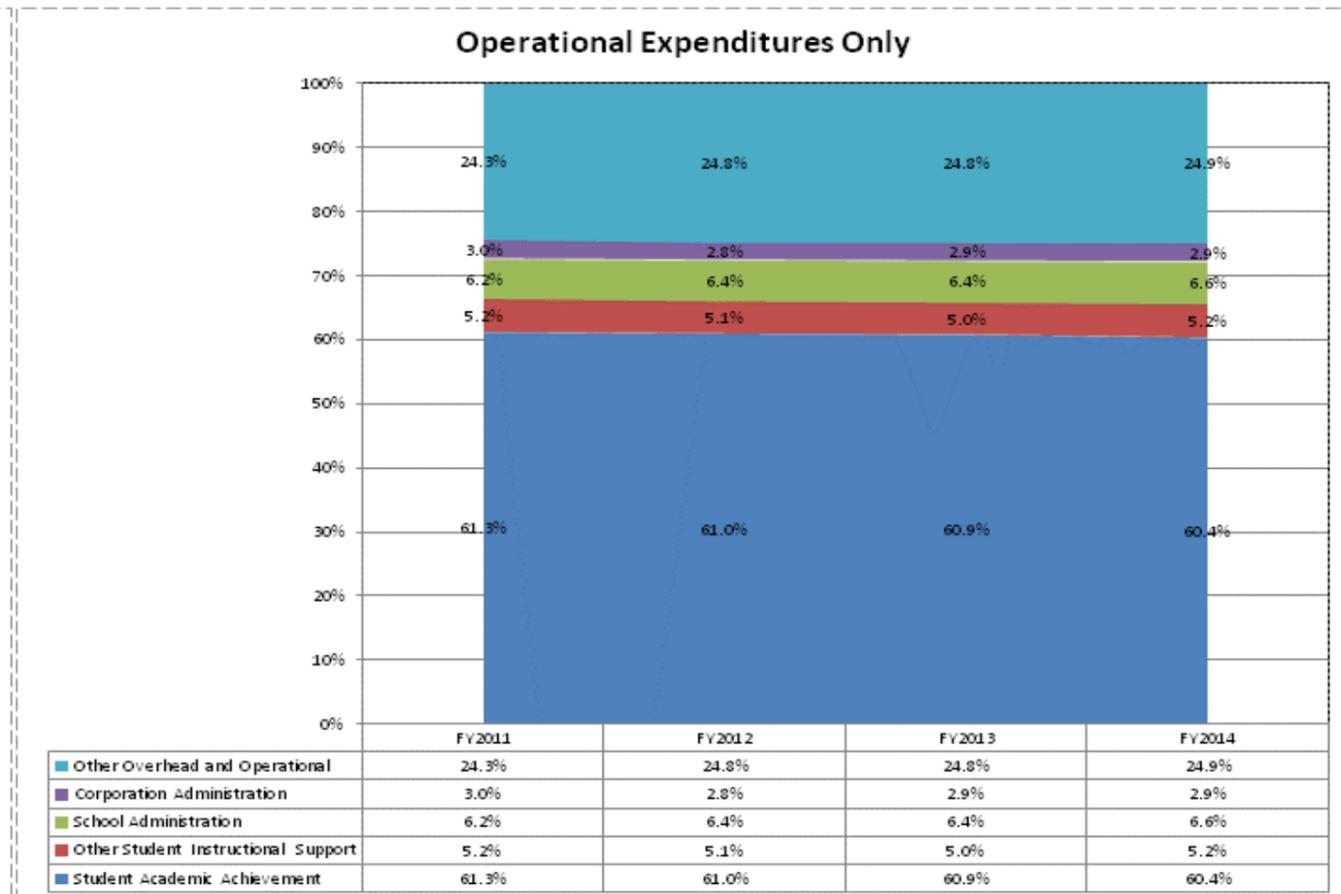
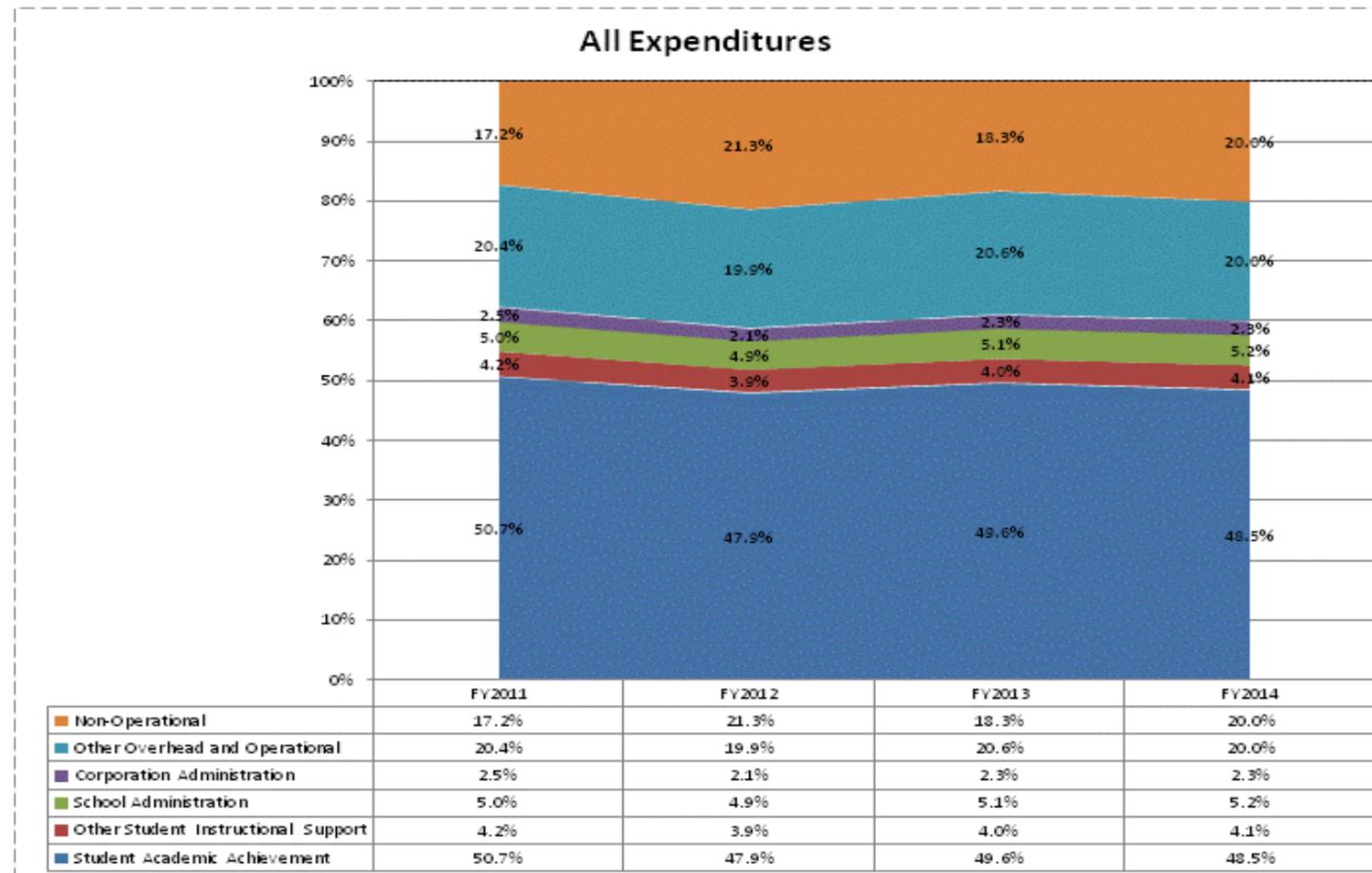


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Monroe County Com Sch Corp (5740)

Monroe County Com Sch Corp (5740)	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2013	FY13 % of Total Exp	FY 2014	FY14 % of Total Exp
	Student Academic Achievement	\$53,600,891	48.2%	\$56,734,310	48.2%	\$58,879,272	49.6%	\$58,016,935
Student Instructional Support	\$11,345,090	10.2%	\$10,490,661	8.9%	\$10,874,501	9.2%	\$11,102,177	9.3%
Overhead and Operational Nonoperational	\$25,486,826	22.9%	\$26,588,061	22.6%	\$27,175,392	22.9%	\$26,620,876	22.2%
Nonoperational	\$20,846,063	18.7%	\$23,835,495	20.3%	\$21,726,325	18.3%	\$24,005,128	20.0%
Grand Total	\$111,278,870		\$117,648,527		\$118,655,490		\$119,745,117	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2013	FY 2014
	58.4%	57.1%	58.8%	57.7%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Monroe County Com Sch Corp (5740)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
Student Academic Achievement							
11025 Regular Programs; Non Spec Ed Preschool	\$0	\$0	\$124,469	\$184,467	N/A	N/A	48%
11050 Regular Programs; Full Day Kindergarten	\$371,587	\$1,787,638	\$2,152,162	\$2,283,601	> 500%	28%	6%
11100 Regular Programs; Elementary	\$13,648,616	\$19,270,809	\$18,262,782	\$17,441,478	28%	-9%	-4%
11200 Regular Programs; Middle/Junior High	\$3,616,730	\$4,766,147	\$4,735,170	\$5,034,798	39%	6%	6%
11300 Regular Programs; High School	\$7,625,891	\$10,755,413	\$11,867,883	\$12,252,042	61%	14%	3%
11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$228,420	\$165,595	\$367,943	N/A	61%	122%
11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$150,000	\$0	\$203,030	N/A	35%	N/A
11510 Vocational Education; Cooperative Education	\$121,965	\$183,993	\$180,198	\$137,207	12%	-25%	-24%
11590 Other Vocational Education Programs	\$945,018	\$1,320,673	\$1,405,881	\$1,473,816	56%	12%	5%
11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$88,505	\$126,109	\$0	\$0	-100%	-100%	N/A
11630 Regular Programs; Alternative Education Programs; High School	\$372,123	\$423,589	\$828,483	\$640,756	72%	51%	-23%
12110 Gifted And Talented; Gifted and Talented	\$138,913	\$0	\$0	\$0	-100%	N/A	N/A
12150 Gifted And Talented; High Ability Student Programs	\$0	\$168,876	\$198,689	\$154,494	N/A	-9%	-22%
12230 Mental Disabilities; Severe Mental Disabilities	\$984,009	\$1,636,228	\$1,308,010	\$1,286,722	31%	-21%	-2%
12320 Physical Impairment; Multiple Disabilities	\$3,474,785	\$5,161,672	\$6,111,048	\$6,031,065	74%	17%	-1%
12330 Physical Impairment; Visual Impairment	\$57,561	\$79,374	\$72,122	\$81,638	42%	3%	13%
12340 Physical Impairment; Hearing Impairment	\$166,996	\$235,179	\$137,788	\$136,976	-18%	-42%	-1%
12350 Physical Impairment; Homebound	\$74,848	\$112,192	\$69,318	\$58,972	-21%	-47%	-15%
12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$230,918	\$283,922	\$378,192	\$361,167	56%	27%	-5%
12510 Culturally Different; Communication Disorders	\$65,635	\$1,043,000	\$1,047,508	\$1,011,839	> 500%	-3%	-3%
12520 Culturally Different; Compensatory	\$1,099,750	\$249,875	\$0	\$0	-100%	-100%	N/A
12610 Learning Disability	\$655,204	\$547,510	\$551,101	\$655,165	0%	20%	19%
12710 Equal Opportunity At Risk	\$1,056	\$0	\$0	\$0	-100%	N/A	N/A
12810 Special Education Preschool	\$321,338	\$372,685	\$367,181	\$358,814	12%	-4%	-2%
12900 Other Special Programs	\$45,793	\$37,860	\$74,147	\$60,786	33%	61%	-18%
13100 Adult/Continuing Education Programs; Adult Basic Education	\$615,765	\$852,257	\$1,216,366	\$1,165,339	89%	37%	-4%
13300 Adult/Continuing Education Programs; Occupational Programs	\$10,666	\$1,292	\$0	\$0	-100%	-100%	N/A
13600 Adult/Continuing Education Programs; Special Interest Programs	\$2,277	\$0	\$0	\$0	-100%	N/A	N/A
13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$0	\$651	\$0	\$0	N/A	-100%	N/A
14100 Summer School Programs; Elementary	\$14,755	\$200,138	\$51,433	\$124,321	> 500%	-38%	142%
14200 Summer School Programs; Middle/Junior High School	\$56,031	\$44,805	\$0	\$0	-100%	-100%	N/A
14300 Summer School Programs; High School	\$63,376	\$151,362	\$9,977	\$16,263	-74%	-89%	63%
16200 Preventive Remediation	\$342,822	\$661,198	\$308,839	\$246,940	-28%	-63%	-20%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Sha	\$0	\$414,500	\$1,397,110	\$1,010,220	N/A	144%	-28%
22110 Improvement of Instruction; Service Area Direction	\$486,660	\$418,112	\$374,293	\$411,253	-15%	-2%	10%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$929,039	\$1,380,525	\$3,445,542	\$3,081,088	232%	123%	-11%
22130 Improvement of Instruction; Instructional Staff Training	\$202,047	\$237,870	\$15,497	\$68,263	-66%	-71%	341%
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$0	\$0	\$109,435	\$0	N/A	N/A	-100%
22220 Library/Media Services; School Library	\$1,021,073	\$1,283,324	\$1,300,539	\$1,242,210	22%	-3%	-4%
22230 Library/Media Services; Audiovisual	\$14,496	\$23,836	\$39,379	\$16,706	15%	-30%	-58%
22360 Instruction, Related Technology; Network Support	\$10,158	\$498	\$0	\$0	-100%	-100%	N/A
22380 Instruction, Related Technology; Professional Development for Instruction, Focused Technology	\$0	\$0	\$16,811	\$13,184	N/A	N/A	-22%
22900 Other Support Service, Instructional Staff	\$0	\$109,903	\$149,388	\$134,830	N/A	23%	-10%
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$1,243,994	\$1,987,338	\$388,076	\$259,349	-79%	-87%	-33%
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$1,600	\$3,600	\$0	\$0	-100%	-100%	N/A
25590 Textbooks for Rent or Resale; Other Textbook Resale Services	\$20,268	\$21,937	\$18,859	\$10,193	-50%	-54%	-46%
26497 2007 Account Code - Teachers Retirement Fund	\$2,510,075	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$41,652,341	\$56,734,310	\$58,879,272	\$58,016,935	39%	2%	-1%
Student Instructional Support							

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Monroe County Com Sch Corp (5740)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
21110 Attendance and Social Work Services; Service Area Direction	\$106,073	\$134,625	\$156,766	\$153,322	45%	14%	-2%
21130 Attendance and Social Work Services; Social Work Services	\$770,018	\$1,258,509	\$1,112,529	\$1,093,880	42%	-13%	-2%
21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$0	\$693	\$3,588	\$3,777	N/A	445%	5%
21220 Guidance Services; Counseling Services	\$1,101,829	\$1,317,709	\$1,272,462	\$1,219,599	11%	-7%	-4%
21340 Health Services; Nurse Services	\$406,865	\$552,045	\$722,860	\$851,062	109%	54%	18%
21390 Health Services; Other Health Services	\$67,306	\$90,121	\$98,872	\$101,111	50%	12%	2%
21420 Psychological Testing	\$0	\$406,356	\$400,436	\$429,299	N/A	6%	7%
21430 Psychological Counseling	\$283,782	\$0	\$0	\$0	-100%	N/A	N/A
21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$558,637	\$0	\$0	\$0	-100%	N/A	N/A
21530 Speech Pathology and Audiology Services; Audiology Services	\$3,245	\$17,723	\$0	\$0	-100%	-100%	N/A
21620 Occupational Therapy, Related Services; Occupational Therapy Services	\$0	\$155,603	\$219,305	\$229,487	N/A	47%	5%
21710 Physical Therapy Services; Service Area Direction	\$0	\$58,566	\$0	\$0	N/A	-100%	N/A
21810 Special Education Administration; Service Area Direction	\$219,330	\$565,925	\$664,542	\$704,401	221%	24%	6%
21890 Special Education Administration; Other Special Education Administration	\$301,438	\$52,578	\$147,743	\$141,315	-53%	169%	-4%
21910 Other Support Services, Students; Service Area Direction	\$94,687	\$0	\$0	\$0	-100%	N/A	N/A
21990 Other Support Services, Students; Other Student Services	\$527,696	\$83,453	\$0	\$0	-100%	-100%	N/A
24100 Office of The Principal	\$4,236,102	\$5,796,754	\$6,075,397	\$6,174,925	46%	7%	2%
Student Instructional Support Total	\$8,677,008	\$10,490,661	\$10,874,501	\$11,102,177	28%	6%	2%
Overhead and Operational							
23120 Board of Education; Service Area Assistants	\$112,147	\$201,379	\$133,964	\$146,999	31%	-27%	10%
23150 Board of Education; Legal Services	\$87,869	\$41,939	\$88,441	\$91,449	4%	118%	3%
23160 Board of Education; Promotion Expenses	\$4,303	\$8,519	\$3,288	\$3,053	-29%	-64%	-7%
23210 Executive Administration; Office of The Superintendent	\$184,479	\$200,022	\$349,110	\$336,970	83%	68%	-3%
23230 Executive Administration; Staff Relations and Negotiations	\$31,914	\$31,472	\$1,884	\$0	-100%	-100%	-100%
23290 Executive Administration; Other Executive Administration Services	\$88,665	\$0	\$0	\$0	-100%	N/A	N/A
25110 Fiscal Services; Office of The Business Manager	\$365,174	\$608,536	\$516,546	\$541,973	48%	-11%	5%
25120 Fiscal Services; Service Area Direction	\$77,578	\$107,371	\$122,905	\$117,712	52%	10%	-4%
25160 Fiscal Services; Financial Accounting	\$720	\$2,634	\$159	\$1,253	74%	-52%	> 500%
25191 Other Fiscal Services; Refund of Revenue	\$449,556	\$379,909	\$0	\$2,257	-99%	-99%	N/A
25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$7,286	\$342	\$250	N/A	-97%	-27%
25210 Purchasing, Warehousing, and Distribution Services; Service Area Direction	\$89,612	\$0	\$0	\$0	-100%	N/A	N/A
25220 Purchasing, Warehousing, and Distribution Services; Purchasing	\$0	\$86,427	\$79,840	\$85,736	N/A	-1%	7%
25230 Purchasing, Warehousing, and Distribution Services; Warehousing and Distributing	\$38,586	\$50,934	\$52,766	\$52,755	37%	4%	0%
25300 Printing, Publishing, and Duplicating Services	\$79,547	\$107,187	\$87,661	\$80,350	1%	-25%	-8%
25400 Planning, Research, Development and Evaluation	\$21,915	\$1,407	\$0	\$0	-100%	-100%	N/A
25600 Public Information Services	\$4,878	\$0	\$0	\$0	-100%	N/A	N/A
25710 Personnel Services; Supervision of Personnel Services	\$366,219	\$571,429	\$771,584	\$892,830	144%	56%	16%
25750 Personnel Services; Health Services	\$16,565	\$16,184	\$15,584	\$15,384	-7%	-5%	-1%
25790 Personnel Services; Other Professional Services	\$0	\$90,251	\$76,623	\$45,431	N/A	-50%	-41%
25810 Administrative Technology Services; Technology Services Supervision And Administration	\$0	\$315,232	\$294,299	\$282,603	N/A	-10%	-4%
25890 Other Technology Services	\$239,320	\$0	\$0	\$0	-100%	N/A	N/A
25990 Other Support Services, Central	\$16,466	\$131,601	\$109,979	\$32,468	97%	-75%	-70%
26100 Operation and Maintenance of Plant Services; Service Area Direction	\$169,154	\$266,396	\$255,025	\$249,211	47%	-6%	-2%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$8,866,043	\$10,683,159	\$9,768,224	\$9,578,839	8%	-10%	-2%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$31,518	\$27,979	\$21,521	\$68,056	116%	143%	216%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$1,245,702	\$1,284,663	\$1,943,330	\$1,916,465	54%	49%	-1%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$1,476	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$103,576	\$128,302	\$257,441	\$236,454	128%	84%	-8%
26600 Operation and Maintenance of Plant Services; Security Services	\$165,913	\$175,308	\$179,158	\$244,592	47%	40%	37%
26700 Operation and Maintenance of Plant Services; Insurance	\$419,103	\$918,644	\$627,632	\$802,877	92%	-13%	28%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Monroe County Com Sch Corp (5740)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
27010 Student Transportation; Service Area Direction	\$197,152	\$281,143	\$365,858	\$429,055	118%	53%	17%
27100 Student Transportation; Vehicle Operation	\$1,592,755	\$2,170,642	\$2,328,871	\$2,692,941	69%	24%	16%
27200 Student Transportation; Monitoring Services	\$236,890	\$391,875	\$369,216	\$324,313	37%	-17%	-12%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$843,624	\$1,022,692	\$1,255,682	\$1,379,108	63%	35%	10%
27400 Student Transportation; Purchase of School Buses	\$892,358	\$96,340	\$817,330	\$308,721	-65%	220%	-62%
27500 Student Transportation; Insurance on Buses	\$86,873	\$45,282	\$71,333	\$71,632	-18%	58%	0%
27700 Student Transportation; Contracted Transportation Services	\$1,309,997	\$1,394,344	\$1,292,573	\$871,702	-33%	-37%	-33%
27900 Student Transportation; Other Student Transportation Services	\$6,935	\$4,443	\$5,587	\$5,091	-27%	15%	-9%
31100 Food Services Operations; Service Area Direction	\$89,552	\$114,030	\$146,205	\$137,196	53%	20%	-6%
31200 Food Services Operations; Food Preparation and Dispensing	\$3,462,902	\$4,506,780	\$4,673,338	\$4,469,590	29%	-1%	-4%
31300 Food Services Operations; Food Delivery	\$40,149	\$48,514	\$66,465	\$68,282	70%	41%	3%
31900 Other Food Services	\$45,239	\$67,805	\$25,628	\$37,280	-18%	-45%	45%
Overhead and Operational Total	\$22,082,420	\$26,588,061	\$27,175,392	\$26,620,876	21%	0%	-2%
Nonoperational							
33400 Athletic Coaches	\$366,244	\$460,700	\$481,582	\$489,054	34%	6%	2%
33930 Latch Key Kid Program	\$0	\$76,468	\$0	\$0	N/A	-100%	N/A
33940 Child Care Services	\$1,335,014	\$1,327,513	\$995,192	\$1,233,239	-8%	-7%	24%
33990 Other Community Services; Other	\$34,394	\$54,334	\$41,473	\$42,184	23%	-22%	2%
43000 Facilities Acquisition and Construction; Professional Services	\$0	\$1,525,921	\$0	\$0	N/A	-100%	N/A
45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im	\$4,059,185	\$5,217,860	\$2,760,073	\$3,353,985	-17%	-36%	22%
45300 Building Acquisition, Construction and Improvement; Skilled Craft Employees	\$0	\$868,455	\$1,084,391	\$1,106,354	N/A	27%	2%
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$326,195	\$0	\$0	\$0	-100%	N/A	N/A
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$0	\$0	\$465,597	N/A	N/A	N/A
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$2,181,095	\$1,854,245	\$3,458,239	\$4,019,923	84%	117%	16%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$48,324	\$213,393	\$142,162	\$227,436	371%	7%	60%
51100 Debt Services; Principal on Debt; Bonds	\$545,575	\$0	\$192,757	\$399,485	-27%	N/A	107%
51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Del	\$0	\$110,906	\$143,388	\$143,388	N/A	29%	0%
52100 Debt Services; Interest on Debt; Bonds	\$8,100	\$1,388,703	\$1,012,026	\$1,021,658	> 500%	-26%	1%
52200 Debt Services; Interest on Debt; Temporary Loans	\$262,921	\$302,868	\$0	\$0	-100%	-100%	N/A
53100 Debt Services; Lease Rental; Buildings ; Principal	\$10,829,807	\$10,434,128	\$11,415,042	\$11,502,825	6%	10%	1%
Nonoperational Total	\$19,996,852	\$23,835,495	\$21,726,325	\$24,005,128	20%	1%	10%
Prorated By Fund							
26491 2007 Account Code - PERF	\$1,187,999	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$4,015,322	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$522,260	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$11,964,561	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$42,597	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$1,137,510	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$18,870,249	\$0	\$0	\$0	N/A	N/A	N/A